THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF THIRTY-FIRST OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

IF YOU HAVE QUESTIONS, PLEASE CONTACT DEBTORS' COUNSEL, AIMÉE N. BLANCHARD, AT 214-746-7700.

WEIL, GOTSHAL & MANGES LLP

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Shai Y. Waisman Randi W. Singer

Attorneys for Debtors and Debtors in Possession

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re : Chapter 11 Case No.

LEHMAN BROTHERS HOLDINGS INC., et al., : 08-13555 (JMP)

:

Debtors. : (Jointly Administered)

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NOTICE OF HEARING ON DEBTORS' THIRTY-FIRST OMNIBUS OBJECTION TO CLAIMS (INSUFFICIENT DOCUMENTATION CLAIMS)

PLEASE TAKE NOTICE that on July 19, 2010, Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), filed their thirty-first omnibus objection to claims (the "Debtors' Thirty-First Omnibus Objection to Claims"), and that a hearing (the "Hearing") to consider the Debtors' Thirty-First Omnibus Objection to Claims will be held before the

Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **September 1, 2010 at 2:00 p.m.** (**Eastern Time**), or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Debtors' Thirty-First Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Shai Waisman, Esq.); (iii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq., Brian Masumoto, Esq., Linda Riffkin, Esq., and Tracy Hope Davis, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.); so as to be so filed and received by no later than August 19, 2010 at 4:00 p.m. (Eastern Time) (the "Response Deadline").

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Debtors' Thirty-First Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors' Thirty-First Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: July 19, 2010

New York, New York

/s/ Shai Y. Waisman

Shai Y. Waisman Randi W. Singer

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Shai Y. Waisman Randi W. Singer

Attorneys for Debtors and **Debtors in Possession**

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re

Chapter 11 Case No.

LEHMAN BROTHERS HOLDINGS INC., et al., 08-13555 (JMP)

> (Jointly Administered) Debtors.

DEBTORS' THIRTY-FIRST OMNIBUS OBJECTION TO CLAIMS (INSUFFICIENT DOCUMENTATION CLAIMS)

THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS THIRTY-FIRST OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS **OBJECTION AFFECTS THEIR CLAIM(S).**

IF YOU HAVE QUESTIONS, PLEASE CONTACT DEBTORS' COUNSEL, AIMÉE N. BLANCHARD, AT 214-746-7700. TO THE HONORABLE JAMES M. PECK UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. ("<u>LBHI</u>") and its affiliated debtors, in the abovereferenced chapter 11 cases, as debtors and debtors in possession (collectively, the "<u>Debtors</u>"), respectfully represent:

Relief Requested

- 1. The Debtors file this thirty-first omnibus objection to claims (the "Thirty-First Omnibus Objection to Claims") pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and this Court's order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the "Procedures Order") [Docket No. 6664], seeking entry of an order disallowing and expunging the claims listed on Exhibit A annexed hereto.
- 2. The Debtors have examined the proofs of claim identified on Exhibit A (collectively, the "Insufficient Documentation Claims") and have determined that the Insufficient Documentation Claims violate this Court's July 2, 2009 order setting forth the procedures and deadlines for filing proofs of claim in these chapter 11 cases (the "Bar Date Order") [Docket No. 4271], as they were not submitted with supporting documentation or an explanation as to why such documentation was unavailable. Therefore, the Insufficient Documentation Claims do not constitute valid *prima facie* claims, and the Debtors request they be disallowed and expunged in their entirety.
- 3. The Debtors reserve all their rights to object on any other basis to any Insufficient Documentation Claim as to which the Court does not grant the relief requested herein.

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

- 5. Commencing on September 15, 2008 and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of title 11 of the Bankruptcy Code. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.
- 6. On September 17, 2008, the United States Trustee for the Southern District of New York (the "<u>U.S. Trustee</u>") appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the "<u>Creditors' Committee</u>").
- 7. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the "Examiner") and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee's appointment of the Examiner. The Examiner has filed his report pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].
- 8. On July 2, 2009, this Court entered the Bar Date Order, which requires, among other things, that "each Proof of Claim must: . . . (vi) include supporting documentation or an explanation as to why documentation is not available" (Bar Date Ord. at 6.)

 Furthermore, the Bar Date Order provides that "any holder of a claim against the Debtors who is required, but fails to file a proof of such claim in accordance with the Bar Date Order on or before the Bar Date . . . specifying the applicable Debtor and other requirements set forth herein,

shall forever be barred, estopped, and enjoined from asserting such claim against the Debtors (or filing a Proof of Claim with respect thereto) " (*Id.* at 9-10.) A copy of the Bar Date Order was made publicly available at http://www.lehman-docket.com.

- 9. Claimants also received notice of the Bar Date Order via mail and as posted on the docket. (*See* Notice of Deadlines for Filing Proofs of Claim (the "Bar Date Notice").) In the Bar Date Notice, which was also published in The New York Times (International Edition), The Wall Street Journal (International Edition), and The Financial Times, claimants were specifically instructed that, "[i]f you file a Proof of Claim, your filed Proof of Claim must: . . . (vi) include supporting documentation or an explanation as to why documentation is not available" (Bar Date Notice at 4.) The Bar Date Notice also prominently stated in bold-face type that "any creditor who fails to file a Proof of Claim in accordance with the Bar Date Order on or before the Bar Date . . . specifying the applicable Debtor and other requirements set forth in the Bar Date Order, for any claim such creditor holds or wishes to assert against the Debtors, will be forever barred, estopped, and enjoined from asserting such claim (and from filing a Proof of Claim with respect to such claim)" (*Id.* at 6.)
- 10. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

The Insufficient Documentation Claims Should Be Disallowed and Expunged

11. In reviewing the claims filed on the claims register in these cases and maintained by the Court-appointed claims agent, the Debtors have identified the claims on Exhibit A as claims that should be disallowed and expunged on the basis that they do not include

any supporting documentation or an explanation as to why such documentation is unavailable and, therefore, do not constitute valid *prima facie* claims.

- 12. A filed proof of claim is "deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502(a). If an objection refuting at least one of the claim's essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc'ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).
- 13. The Bar Date Order specifically requires that "each Proof of Claim *must*: (vi) include supporting documentation or an explanation as to why documentation is not available" (Bar Date Ord. at 6 (emphasis added).) This requirement for proofs of claim is not a unique one. Indeed, this Court and others in the Southern District of New York have entered similar orders requiring that proofs of claim include supporting documentation or an explanation as to why documentation is unavailable. (*See* Oct. 20, 2009 Ord. [Dkt. No. 316] at 6, *In re Finlay Enterprises, Inc.*, No. 09-14873 (JMP) (Peck, J.); *see also* Oct. 14, 2009 Ord. at 2-3, *In re AGT Crunch Acquisition LLC, et al.*, No. 09-12889 (REG) (Gerber, J.).) The Insufficient Documentation Claims do not satisfy these requirements.
- 14. Claimants were specifically provided notice of these requirements.

 Claimants received notice of the Bar Date Order, which included instructions on how to complete their proof of claim forms and a warning that failure to comply with those instructions would result in their claims being barred. (*See* Bar Date Notice at 4, 6.) Nevertheless, these claimants filed the Insufficient Documentation Claims and failed to attach supporting documentation or an explanation as to why such documentation is unavailable.

- 15. Moreover, the Insufficient Documentation Claims do not constitute valid prima facie claims because they contain insufficient supporting documentation. The burden of persuasion is on the holders of the Insufficient Documentation Claims to establish a valid claim against the Debtors, and they have not, and cannot, meet that burden. In re Allegheny Int'l, Inc., 954 F.2d 167, 174 (3d Cir. 1992). For a proof of claim to be legally sufficient, it must: (a) "be in writing;" (b) "make a demand upon the debtor's estate;" (c) "express the intent to hold the debtor liable for the debt;" (d) "be properly filed;" and (e) "be based upon facts [that] would allow, as a matter of equity . . . the document [to be] accepted as a proof of claim." First Nat'l Bank of Fayetteville, Ark. v. Circle J. Dairy, Inc. (In re Circle J Dairy, Inc.), 112 B.R. 297, 299-300 (Bankr. W.D. Ark. 1990). If a claim fails to comply with each of the foregoing requirements, it is not entitled to prima facie validity under Bankruptcy Rule 3001. Ashford v. Consolidated Pioneer Mortgage (In re Consolidated Pioneer Mortgage), 178 B.R. 222, 226 (9th Cir. BAP 1995), aff'd, 91 F.3d 151 (9th Cir. 1996).
- support on which this Court could reasonably rely to accept the proof of claim as *prima facie* valid. Furthermore, by comparing the information contained on the Insufficient Documentation Claims with the Debtors' schedules (including using combinations of the creditor's name and address, common abbreviations, and d/b/a and f/k/a information), the Debtors have confirmed that the Debtors' schedules do not reflect claims or amounts for claimants holding Insufficient Documentation Claims. Because the Insufficient Documentation Claims are not sufficiently substantiated, no *prima facie* validity attaches to such claims.
- 17. Because the Insufficient Documentation Claims fail to comply with the Bar Date Order's specific direction that claims include supporting documentation or an

explanation as to why such documentation is unavailable, and, therefore, do not constitute valid *prima facie* claims, the Debtors request that the Court disallow and expunge in their entirety the Insufficient Documentation Claims listed on Exhibit A.

Notice

- 18. No trustee has been appointed in these chapter 11 cases. The Debtors have served notice of this Thirty-First Omnibus Objection to Claims, in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635], on: (i) each claimant listed on Exhibit A; (ii) the U.S. Trustee; (iii) the attorneys for the Creditors' Committee; (iv) the Securities and Exchange Commission; (v) the Internal Revenue Service; (vi) the United States Attorney for the Southern District of New York; and (vii) all parties who have requested notice in these chapter 11 cases. The Debtors submit that no other or further notice need be provided.
- 19. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the

relief requested herein and such other and further relief as is just.

Dated: July 19, 2010

New York, New York

/s/ Shai Y. Waisman

Shai Y. Waisman Randi W. Singer

WEIL, GOTSHAL & MANGES LLP

767 Fifth Avenue

New York, New York 10153

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Attorneys for Debtors and Debtors in Possession

EXHIBIT A

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	AKTIA BANK PLC ATTN: LEGAL & COMPLIANCE DEPARTMENT PO BOX 207 HELSINKI, FIN-00101 FINLAND	08-13555 (JMP)	08/31/2009	9834	\$4,753,320.00	Insufficient Documentation Claim
2	ALLRED, KATHRYN L. 1426 N BUTLER AVE INDIANAPOLIS, IN 46219		09/01/2009	10018	\$7,500.00	Insufficient Documentation Claim
3	ALONSO, EDUARDO P.O. BOX 1500 SAN JOSE, 1000 COSTA RICA	08-13555 (JMP)	09/22/2009	31132	\$21,125.00	Insufficient Documentation Claim
4	ALWEIS, EDWARD J. & MARY 7639 TARPON COVE CIRCLE LAKE WORTH, FL 33467		08/13/2009	8175	\$5,000.00	Insufficient Documentation Claim
5	AMMANN, FREDERIC D. & JUDITH E. LUCHSINGER O/T RABY MARITAL TRUST DATED 5-7-90 1825 HARTLEY ST LAKEPORT, CA 95453		08/13/2009	8221	\$10,000.00	Insufficient Documentation Claim
6	BAER, MARCELO A. TEDSORO GARCIA 1783 P15016 BUENOS AIRES, 1426 ARGENTINA	08-13555 (JMP)	09/01/2009	10012	\$57,600.00	Insufficient Documentation Claim
7	BALL, WILLIAM 4275 CANTERBURY WALK DRIVE DULUTH, GA 30097		08/25/2009	9393	Undetermined	Insufficient Documentation Claim
8	BERKENFELD, STEVEN 4 PHAETON DRIVE MELVILLE, NY 11747		09/18/2009	16259	Undetermined	Insufficient Documentation Claim

^{* -} Indicates claim contains unliquidated and/or undetermined amounts

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
9	BERLINER, ALEXANDER AND MILDRED 2729 PUTNAM ST COLUMBIA, SC 29204-2621	08-13555 (JMP)	08/24/2009	9028	\$5,000.00	Insufficient Documentation Claim
10	BERMAN, PETER 105 SOUTH 12TH STREET, UNIT 305 PHILADELPHIA, PA 19107	08-13555 (JMP)	09/22/2009	31104	\$1,000,000.00	Insufficient Documentation Claim
11	BERNSTEIN, LEONARD 2529 EAST 23ST BROOKLYN, NY 11235		07/21/2009	5836	\$16,071.00	Insufficient Documentation Claim
12	BETHEM, MARY JO 4760 PIN OAK RD AKRON, OH 44333		08/24/2009	9196	\$11,200.39	Insufficient Documentation Claim
13	BIESTY, JOHN 1410 AUGUST RD. NORTH BABYLON, NY 11703		08/20/2009	8791	\$9,147.60	Insufficient Documentation Claim
14	BOLAND, DONALD E. 2333 DIVOT DR ST. LOUIS, MO 63131		08/31/2009	9938	\$6,265.55	Insufficient Documentation Claim
15	BORGMEIER, RICHARD W. & CAROL R. TTEES R&C BORGMEIER FAM. TRUST 4260 FOOTHILL DRIVE BOUNTIFUL, UT 84010		08/24/2009	9096	\$25,000.00	Insufficient Documentation Claim
16	BROUGHTON, JERRY M, IRA 11590 HIGHWAY 104 FAIRHOPE, AL 36532		09/21/2009	25451	\$4,359.93	Insufficient Documentation Claim
17	BROWN, EDWARD D AND VERGENE D REV TRUST DTD 11/16/94 EDWARD D + VERGENE D BROWN TTEES 1514 E CAMPO BECCO DR PHOENIX, AZ 85022-2023		08/03/2009	7268	\$12,500.00	Insufficient Documentation Claim

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
18	BROZGAL, EDITH J. APT 4-D	NUMBER	08/12/2009	8063	\$2,000.00	Insufficient Documentation Claim
	531 S. TERRACE DRIVE ALTOONA, PA 16602					
19	BSM BASILIKA STIFTUNG FRANZ-JOSEF-OEHRI-STRASSE 6 MAUREN, LI-9493 LIECHTENSTEIN	08-13555 (JMP)	09/18/2009	18577	\$28,600.00	Insufficient Documentation Claim
20	BUFFETE COMERCIAL S.A. 401 B STREET, SUITE 920 SAN DIEGO, CA 92101	08-13555 (JMP)	08/17/2009	8456	\$250,000.00	Insufficient Documentation Claim
21	BURGOS, ALEX COSME RIPALDA 8424 NW 56TH ST SUITE GYE 1020 MIAMI, FL 33130		09/02/2009	10131	\$25,748.00	Insufficient Documentation Claim
22	CAFFREY, KENNETH 30 VILLAGE ROAD SEA BRIGHT, NJ 07760	08-13555 (JMP)	09/21/2009	25600	\$50,000.00	Insufficient Documentation Claim
23	CAGLIERO, ROBERT J. 5280 - 302 WEST HARBOR VILLAGE DR. VERO BEACH, FL 32967-7362		09/22/2009	32535	\$25,000.00	Insufficient Documentation Claim
24	CAHALL, DOLORES 2109 WALES CT LAKELAND, FL 33810-6232		08/17/2009	8445	\$10,000.00	Insufficient Documentation Claim
25	CAHALL, ROBERT 2109 WALES CT LUKELAND, FL 33810-6232		08/14/2009	8332	\$20,000.00	Insufficient Documentation Claim
26	CAHALL, ROBERT 2109 WALES CT LUKELAND, FL 33810-6232		08/17/2009	8446	\$10,000.00	Insufficient Documentation Claim

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
27	CELADA, FERNANDO #2820 COL. VALLARTA NORTE GUADALAJARA, JAL, 44690 MEXICO		08/12/2009	8075	\$153,000.00	Insufficient Documentation Claim
28	CHAN CLARA HENG YEE NO. 28 MOUNT BUTLER DIRVE 2/F JARDINE COURT TAI HANG HONG KONG, HONG KONG	08-13555 (JMP)	09/21/2009	24667	\$100,000.00	Insufficient Documentation Claim
29	CHANG, PAUL DR. 845 HERITAGE HILLS SOMERS, NY 10589		08/12/2009	8052	\$30,000.00	Insufficient Documentation Claim
30	CHONG, PUI JIN 74-76, INDIA STREET PO BOX 929 KUCHING, SARAWAK, 93718 MALAYSIA		09/22/2009	33548	\$400,000.00	Insufficient Documentation Claim
31	CHRISTIE, BEVERLY A. #12 KUMQUAT LANE RPV RPV, CA 90275	08-13555 (JMP)	08/13/2009	8200	\$4,420.99	Insufficient Documentation Claim
32	CNBT 101 E. DIAMOND ST P.O. BOX 2147 BUTLER, PA 16003-2147	08-13555 (JMP)	09/19/2009	19582	\$125,000.00	Insufficient Documentation Claim
33	COCKERILL, LOUISE ANN 104 E COOKE AVE GLENOLDEN, PA 19036		09/22/2009	31321	\$3,000.00	Insufficient Documentation Claim
34	COHEN, DONN I. 700 NEW HAMPSHIRE AVENUE, NW WASHINGTON, DC 20037		09/19/2009	19574	\$577,408.00	Insufficient Documentation Claim

^{* -} Indicates claim contains unliquidated and/or undetermined amounts

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
35	COLLINS, CHESTER C. 110 N. LYLES AVE. LANDRUM, SC 29356	-, -, -, -, -, -, -, -, -, -, -, -, -, -	09/18/2009	18197	\$10,000.00	Insufficient Documentation Claim
36	DAWSON, JANIE ESTATE OF BARBARA KURTZ 1267 SOUTH OAK LAWN DR FOREST, VA 24551		08/17/2009	8414	\$5,000.00	Insufficient Documentation Claim
37	DECKELMAN, MICHAEL F. 10238 HARVEST FIELDS DR WOODSTOCK, MD 21163		08/27/2009	9520	\$14,064.00	Insufficient Documentation Claim
38	DEE, JOHN F., TTE JOHN DEE & MABEL DEE TRUST W268 N 1935A SHOOTING STAR RD. PEWAUKEE, WI 53072	08-13555 (JMP)	08/17/2009	8510	\$25,420.00	Insufficient Documentation Claim
39	DENHAM, ANDREWLENE B 8719 BAY VIEW DRIVE FOLEY, AL 36535		08/03/2009	7235	\$5,000.00	Insufficient Documentation Claim
40	DENSEL, BENJAMIN 7548 DERBYBORO DR. SE CALEDONIA, MI 49316		08/03/2009	7252	\$5,000.00	Insufficient Documentation Claim
41	DEPALMA, MARY J. 8239 LONGDEN CIR CITRUS HEIGHTS, CA 95610-0813		08/24/2009	9054	\$10,000.00	Insufficient Documentation Claim
42	DESOUZA, DONNA 4400 BRITLEY LANE HARRISBURG, NC 28075	08-13555 (JMP)	08/28/2009	9654	\$10,000.00	Insufficient Documentation Claim
43	DISHLER, LANA A AND ARNOPOL, GAIL H, JTWROS 137 MAHOGANY WAY LANSDALE, PA 19446		09/21/2009	25308	\$20,000.00	Insufficient Documentation Claim

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
44	DOLAN, JOANN J. 1118 WATERFALL LANE LAKELAND, FL 33803-7915	08-13555 (JMP)	08/03/2009	7198	\$96.00	Insufficient Documentation Claim
45	EDELMANN, STEPHEN AND JACQUELINE 896 TYNER STREET INCLINE VILLAGE, NV 89451	08-13555 (JMP)	09/22/2009	31084	\$5,000.00	Insufficient Documentation Claim
46	EINSIDLER, FREDERICK 711 SHORE RD. APT 3D LONG BEACH, NY 11561		09/21/2009	25592	\$46,141.48	Insufficient Documentation Claim
47	ELDRED, JANET E. 342 OAKLAND AVENUE BELLMAWR, NJ 08031-2710	08-13555 (JMP)	08/21/2009	8891	\$18,676.69	Insufficient Documentation Claim
48	ELDRED, JANET E. 342 OAKLAND AVENUE BELLMAWR, NJ 08031-2710	08-13555 (JMP)	08/21/2009	8892	\$10,856.59	Insufficient Documentation Claim
49	ESQUER, GILDA SONORA 544 PTE CD OBNEGON, SONORA, MEXICO		09/21/2009	24116	\$60,000.00	Insufficient Documentation Claim
50	FEHL FAMILY TRUST CAROLINE E. COULSTON ESQ., EXECUTOR P.O. BOX 471 CARDIFF, CA 92007		08/28/2009	9586	\$45,000.00	Insufficient Documentation Claim
51	FEHR, ROBERT M. 4764 WEST 11200 NORTH HIGHLAND, UT 84003		08/03/2009	7295	\$12,552.00	Insufficient Documentation Claim
52	FELLER, DIANE 382 CARRINGTON DRIVE WESTON, FL 33326		09/22/2009	32246	\$20,000.00	Insufficient Documentation Claim

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
53	FELSER, ROBERT/PATRICIA 12 PACER CT. E PATCHOGUE, NY 11772		08/03/2009	7139	\$8,325.00	Insufficient Documentation Claim
54	FINK, ROBERT H. 95 LARKSPUR CIRCLE SICKLERVILLE, NJ 08081		08/24/2009	9050	\$6,250.00	Insufficient Documentation Claim
55	FINNEGAN, JOSEPH P. 91 NW HILL RD WILLIAMSTOWN, MA 01267		09/19/2009	19522	\$189,300.00	Insufficient Documentation Claim
56	FISHBEIN, ZACH & VERED 8 TZAMAROT ST. APT # 142 HERZELIA, 46424 ISRAEL		08/31/2009	9984	\$25,000.00	Insufficient Documentation Claim
57	FLECKENSTEIN, RITA MAE 7803 TENDALL COURT FT. WAYNE, IN 46825-3535		08/14/2009	8282	\$34.80	Insufficient Documentation Claim
58	FORTMEYER, NINA 5267 SIMPKINS RD WHITES CREEK, TN 37189	08-13555 (JMP)	08/20/2009	8794	\$10,000.00	Insufficient Documentation Claim
59	FRANKENBERG, HANK 16 HORSESHOE LANE ROLLING HILLS ESTATES, CA 90274	08-13555 (JMP)	08/13/2009	8201	\$54,908.94	Insufficient Documentation Claim
60	FRAZIER-MELTON, ANN 5 HOLLY HILL CT. IRMO, SC 29063		08/03/2009	7253	\$2,461.96	Insufficient Documentation Claim
61	GALLO INC. 1211 N VIA RONDA OESTE TUCSON, AZ 85715		09/21/2009	24114	\$66,412.77	Insufficient Documentation Claim

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
62	GALLO INC. 1211 N VIA RONDA OESTE TUCSON, AZ 85715		09/21/2009	24115	\$94,429.00	Insufficient Documentation Claim
63	GALLO INC. 1211 N VIA RONDA OESTE TUCSON, AZ 85715		09/21/2009	24117	\$48,849.58	Insufficient Documentation Claim
64	GARBER, HOWARD 4817 COYLE ROAD # 303 OWINGS MILLS, MD 21117	08-13555 (JMP)	08/05/2009	7402	\$3,200.00	Insufficient Documentation Claim
65	GATES, SONJA M. FIRST CLEARING MO3540 2801 MARKET ST ST. LOUIS, MO 63103		08/31/2009	9918	\$2,500.00	Insufficient Documentation Claim
66	GILMOUR, SHARON F. 13 GREENFIELD RD MONTGOMERY, IL 60538		09/03/2009	10283	Undetermined	Insufficient Documentation Claim
67	GIORDANO, JOSEPH J. 772 WILLOWBROOK DR. APT 908 NAPLES, FL 34108		08/24/2009	9021	\$34,167.18	Insufficient Documentation Claim
68	GIUSEPPE, BATTECCA C/O STUDIO LEGALE GIAMBRONE VIA P. ARAGONA 82 PALERMO, 90141 ITALY	08-13555 (JMP)	09/21/2009	24235	\$34,080.00	Insufficient Documentation Claim
69	GIUSEPPE, BATTECCA C/O STUDIO LEGALE GIAMBRONE VIA P. ARAGONA 82 PALERMO, 90141 ITALY	08-13555 (JMP)	09/21/2009	24236	\$23,175.00	Insufficient Documentation Claim

^{* -} Indicates claim contains unliquidated and/or undetermined amounts

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
70	GLAYAT, BARBARA 225 PARK PL APT 5J BROOKLYN, NY 11238-4353		09/22/2009	31418	\$535,795.00	Insufficient Documentation Claim
71	GRAFTON, JOHN D. & WORSWICK, RICHARD P. JTWROS 3300 SOUREK RD. AKRON, OH 44333		08/05/2009	7408	\$41,602.49	Insufficient Documentation Claim
72	HEEP, ANTHONY, DR. 3221 N 37TH STREET HOLLYWOOD, FL 33021		08/03/2009	7138	\$10,000.00	Insufficient Documentation Claim
73	HEINRICH, GREGORY C/O MICHAEL CARLIN WEALTH MANAGEMENT, LLC 7098 E. COCHISE ROAD, SUITE 222 SCOTTSDALE, AZ 85253	08-13555 (JMP)	09/22/2009	31924	\$320,000.00	Insufficient Documentation Claim
74	HESS WILLIAM & MARY C. 236 INDIAN COVE DR DAWSONVILLE, GA 30534		08/07/2009	7711	\$30,000.00	Insufficient Documentation Claim
75	HILL, FRANCIS J., IRA 9595 RED BIRDLANE ALPHARETTA, GA 30022		08/31/2009	9974	\$21,949.69	Insufficient Documentation Claim
76	HILLIARD LYONS 1035 FREDERICA STREET, SUITE 100 OWENSBORO, KY 42301		08/21/2009	8875	\$7,796.25	Insufficient Documentation Claim

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
77	HIMAKORN, SUGEE AND /OR MR. HIMAKORN KASIDITH AND/OR MR. HIMAKORN KRIT C/O WAI CHU UR FLAT B3, 22/F PEARL CITY MANSION ,	08-13555 (JMP)	09/21/2009	25720	\$100,000.00	Insufficient Documentation Claim
78	HONG KONG HOLDER, BEDELL EVANS 2909 OVERTON RD		08/03/2009	7273	Undetermined	Insufficient Documentation Claim
79	BIRMINGHAM, AL 35223 HOSPITALS INSURANCE COMPANY INC 50 MAIN STREET SUITE 1220 WHITE PLAINS, NY 10606	08-13555 (JMP)	09/18/2009	16975	\$3,400,000.00	Insufficient Documentation Claim
80	HSU, CHUNG-HSIN 36 WELLINGTON ROAD MEDFORD, MA 02155		09/21/2009	24887	\$1,020.00	Insufficient Documentation Claim
81	HSU, CHUNG-HSIN 36 WELLINGTON ROAD MEDFORD, MA 02155		09/21/2009	24888	\$384.00	Insufficient Documentation Claim
82	HUBBUCH, JOHN J. 5124 SKY LAKE DR PLANO, TX 75093		08/06/2009	7571	\$10,158.00	Insufficient Documentation Claim
83	HURWITZ, THEODORE 2033 SECOND AVE # 707 SEATTLE, WA 98121		07/21/2009	5837	\$25,000.00	Insufficient Documentation Claim
84	HUTTO, JACK H. 6326 BAHAMA SHORES DR., S. SAINT PETERSBURG, FL 33705		08/10/2009	7921	Undetermined	Insufficient Documentation Claim

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		CASE	FILED		TOTAL CLAIM	
	NAME	NUMBER	DATE	CLAIM #	DOLLARS	REASON FOR PROPOSED DISALLOWANCE
85	ILARIA, GHIRETTI AND CLAUDA, FURIA C/O STUDIO LEGALE GIAMBRONE VIA P. ARAGONA 82 PALERMO, 90141 ITALY	08-13555 (JMP)	09/21/2009	24233	\$26,583.00	Insufficient Documentation Claim
86	ILARIA, GHIRETTI AND CLAUDA, FURIA C/O STUDIO LEGALE GIAMBRONE VIA P. ARAGONA 82 PALERMO, 90141 ITALY	08-13555 (JMP)	09/21/2009	24234	\$13,632.00	Insufficient Documentation Claim
87	INGBER ESQ., NORMAN 53 ROE ROAD BLOOMINGBURG, NY 12721		08/21/2009	8874	\$5,000.00	Insufficient Documentation Claim
88	IRA FBO H B ROSS PERSHING LLC AS CUSTODIAN 8069 COVENTRY DRIVE SOUTHAVEN, MS 38671	08-13555 (JMP)	08/10/2009	7764	\$10,000.00	Insufficient Documentation Claim
89	JACOBS, DONALD M 12522 NURSERY LN LOUISVILLE, KY 40243		08/20/2009	8778	\$12,909.00	Insufficient Documentation Claim
90	JENNINGS, BUFORD R. 8607 SCENIC HILLS DRIVE PENSACOLA, FL 32514	08-13555 (JMP)	08/17/2009	8373	\$19,261.79	Insufficient Documentation Claim
91	JOHNSON, ALBERTEEN 2720 WALNUT HAYS, KS 67601	08-13555 (JMP)	08/28/2009	9640	\$3,750.00	Insufficient Documentation Claim
92	JOHNSON, WELDON 2720 WALNUT HAYS, KS 67601	08-13555 (JMP)	08/28/2009	9641	\$3,750.00	Insufficient Documentation Claim

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	NAME	CASE	FILED	CI ADA II	TOTAL CLAIM	DEAGON FOR BRODOGED DIGALLOWANGE
	NAME	NUMBER	DATE	CLAIM #	DOLLARS	REASON FOR PROPOSED DISALLOWANCE
93	JORDAN, JAMES V		07/21/2009	5825	\$10,000.00*	Insufficient Documentation Claim
	4 HAWLEY AVE PITTSBURGH, PA 15202					
04			00/10/2000	7914	¢25 000 00	Insufficient Documentation Claim
94	JUAN, HSIU-CHIH 1512 SHEPHERD LANE		08/10/2009	7914	\$25,000.00	Insurricient Documentation Claim
	CARROLLTON, TX 75007					
95	JUNE JURICH REVOCABLE TRUST	08-13555	08/06/2009	7546	\$20,000.00	Insufficient Documentation Claim
93	JURICH, JUNE, TTEE	(JMP)	00/00/2009	7340	\$20,000.00	insufficient Documentation Claim
	3336 SWALLOWS NEST LANE	()1411)				
	SACRAMENTO, CA 95833					
96	KENT, BARBARA A.	08-13900	09/22/2009	30772	\$25,000.00	Insufficient Documentation Claim
	4655 VICTORIA ST N # 114	(JMP)	, ,			
	SHOREVIEW, MN 55126					
97	KERN, SANDRA		08/13/2009	8218	\$23,003.00	Insufficient Documentation Claim
	5333 ADAMS ROAD					
	DELRAY BEACH, FL 33484					
98	KOTHARI, ASHOK S.	08-13555	09/18/2009	19386	\$100,000.00	Insufficient Documentation Claim
	2607 QUEENS ROAD	(JMP)				
	CENTRAL					
	,					
	HONG KONG					
99	KRAMER, MICHAEL J.G.	08-13555	09/22/2009	31690	\$25,952.15	Insufficient Documentation Claim
	5290 RIVER OAKS DR.	(JMP)				
100	NEW BRAUNFELS, TX 78132	00.10==-	00/04/0000	10001	\$24.863.53	T ## 1 P 1 1 1 C 1
100	KRIVOCAPICH, SERGIO DANIEL	08-13555	09/21/2009	19831	\$31,200.00	Insufficient Documentation Claim
	CARLOS ANTONIO LOPEZ 3783	(JMP)				
	BUENOS AIRES, 1419 ARGENTINA					
405		00.40===	00 4 0 10000	5050	Φ = 000 00	T 601 1 D 111 611
101	•	08-13555 (JMP)	08/10/2009	7873	\$5,000.00	Insufficient Documentation Claim
	7470 PINEHURST CIRCLE	()1411)				
	BLOOMFIELD HILLS, MI 48301					

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	NAME	CASE NUMBER	FILED DATE	CLAIM#	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
102	LAU YUEN LIN JOANNA C/O EDRIC TSIM BARCLAYS BANK 44F CITIBANK TOWER CENTRAL 29032074, HONG KONG	08-13555 (JMP)	09/19/2009	19595	\$200,000.00	Insufficient Documentation Claim
103	LEARD, EARL & MAXINE 13275 N BOOMING DR. ORO VALLEY, AZ 85755	08-13555 (JMP)	08/07/2009	7723	\$15,000.00	Insufficient Documentation Claim
104	LEE KA YUE, SAMUEL FLAT A, 53/F, TOWER 2 THE BELCHER'S 89 POKFULAM ROAD , HONG KONG	08-13555 (JMP)	09/22/2009	31655	\$100,000.00	Insufficient Documentation Claim
105	LESLIE STEPPEL WEISBROD TRUST DTD 6/27/1990 369 WHIPPOORWILL ROAD CHAPPAQUA, NY 10514	08-13555 (JMP)	09/18/2009	19325	\$160,501.90	Insufficient Documentation Claim
106	LESLIE STEPPEL WEISBROD TRUST DTD 6/27/1990 369 WHIPPOORWILL ROAD CHAPPAQUA, NY 10514	08-13555 (JMP)	09/18/2009	19378	\$114,778.00	Insufficient Documentation Claim
107	LEVIN, FLORENCE 9630 NW 16TH STREET PEMBROKE PINES, FL 33024	08-13555 (JMP)	09/22/2009	31352	\$5,000.00	Insufficient Documentation Claim
108	LI, MAN LING FLORENCE FLAT 3029, BLOCK 30 RAGILLIO VILLA 555 VICTORIA ROAD POFULAM, HONG KONG	08-13555 (JMP)	09/19/2009	19592	\$100,000.00	Insufficient Documentation Claim

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
109	LOUISIANA DUCK DECOYS 1750 ST. CHARLES AVENUE, # 531 NEW ORLEANS, LA 70130-6750	1,011221	09/18/2009	18303	\$10,100.00	Insufficient Documentation Claim
110	MALIN, RUTH 5401 BAHIA LANE LA JOLLA, CA 92037		08/06/2009	7560	\$42,785.00	Insufficient Documentation Claim
111	MARCELO RUBIS CASTILLO SALOMONE JOSE LEON CABEZON 3672 C.A.B.A. , CP (1419) ARGENTINA	08-13555 (JMP)	09/21/2009	25632	\$30,000.00	Insufficient Documentation Claim
112	MARKOVITZ, ANNE 600 GRANT ST., 3 5454 PITTSBURGH, PA 15219	08-13555 (JMP)	08/14/2009	8335	\$22,345.25	Insufficient Documentation Claim
113	MARKOVITZ, BERNARD 600 GRANT ST., # 5454 PITTSBURGH, PA 15219	08-13555 (JMP)	08/14/2009	8334	\$10,000.00	Insufficient Documentation Claim
114	MASSACHUSETTS BAY TRANSPORTATION AUTHORITY RETIREMENT FUND TRANSITION ACCOUNT ONE WASHINGTON MALL 4TH FLOOR BOSTON, MA 02108	08-13555 (JMP)	09/18/2009	17011	\$220,000.00	Insufficient Documentation Claim
115	MCCARTHY, CHRISTINE 415 N. SAN RAFAEL AVENUE PASADENA, CA 91105		09/22/2009	30379	\$25,000.00	Insufficient Documentation Claim
116	MCGLINCY, PHYLLIS JANE 245 EAST 37 STREET # 3B NEW YORK, NY 10016		08/18/2009	8637	\$2,106.00	Insufficient Documentation Claim
117	MEHOS, STEPHEN 229 WEED STREET NEW CANAAN, CT 06840	08-13555 (JMP)	09/22/2009	29094	Undetermined	Insufficient Documentation Claim

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
118	MENDICUTI, ANA MARIA PRECIAT MARIANA MENENDEZ PRECIAT CALLE 6 NO. 59 X 21 PRIVADA REAL MONTECRISTO YUCATAN, MEXICO		08/06/2009	7492	\$150,000.00	Insufficient Documentation Claim
119	MESSINGER, MARTIN E. 140 OSBORN ROAD HARRISON, NY 10528		09/21/2009	25469	Undetermined	Insufficient Documentation Claim
120	MORETTI, THERESA & ANTHONY 10 VERMONT ST CRANSTON, RI 02920		09/02/2009	10091	\$15,000.00	Insufficient Documentation Claim
121	MORRIS-BROGAN, LINDA 12434 CARRIAGE HILL DR. HOUSTON, TX 77077-2908		09/21/2009	25535	\$46,190.00	Insufficient Documentation Claim
122	MOSCA, JAN BROWN 261 INDIAN BLUFF DR. ARAPAHOE, NC 28510		08/13/2009	8205	\$17,815.00	Insufficient Documentation Claim
123	MOSS, PATRICIA C. 9644 LONGMONT HOUSTON, TX 77063-1029		08/14/2009	8275	\$12,500.00	Insufficient Documentation Claim
124	MOULDER, ELDORA R TRUST 1963 WOOD HOLLOW COLUMBIA, MO 65203		08/17/2009	8482	\$51,635.00*	Insufficient Documentation Claim
125	MUTLU, HASAN 1303 MARINA POINTE BLVD LAKE ORION, MI 48362	08-13555 (JMP)	08/10/2009	7880	\$5,000.00	Insufficient Documentation Claim
126	NEVILLE, JOHN D. 1630 ASSEMBLY LANE DELAVAN, WI 53115		08/07/2009	7733	Undetermined	Insufficient Documentation Claim

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	NAME	CASE NUMBER	FILED DATE	CLAIM#	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
127	NEW YORK STATE COMPTROLLER THOMAS P. DINAPOLI AS TRUSTEE OF THE NEW YORK STATE COMMON RETIREMENT FUND C/O ENTWISTLE & CAPPUCCI LLP 280 PARK AVENUE, 26TH FLOOR WEST NEW YORK, NY 10017	08-13555 (JMP)	09/22/2009	29068	\$216,281,686.01	Insufficient Documentation Claim
128	NORIEGA, PATRICIA A. NATACION NO.21 COLONIA RAQUET CLUB HERMOSILLO, SONORA, MEXICO		09/21/2009	24121	\$23,058.57	Insufficient Documentation Claim
129	NUNNERY, BARBARA G. 5526 HARMONY CHURCH RD EDGEMOOR, SC 29712		09/22/2009	30579	\$7,361.00	Insufficient Documentation Claim
130	PALMER, ARTHUR J. CGM IRA ROLLOVER CUSTODIAN 7 WESTGATE WAY AMHERST, NH 03031-2871	08-13555 (JMP)	08/26/2009	9478	Undetermined	Insufficient Documentation Claim
131	PALONE, MICHAEL F. HAMILTON LANE ONE PRESIDENTIAL BLVD, 4TH FLOOR BALA CYNWYD, PA 19004		08/21/2009	8983	\$99,894.31	Insufficient Documentation Claim
132	PAR FOUR MASTER FUND INC C/O PAR FOUR INVESTMENT MANAGEMENT LLC ATTN: MICHAEL BAILEY 50 TICE BOULEVARD WOODCLIFF LAKE, NJ 07677	08-13900 (JMP)	09/22/2009	30747	\$375,000.00	Insufficient Documentation Claim
133	PEREZ, MARIA CRISTINA 1035 SHORE LN MIAMI BEACH, FL 33141	08-13555 (JMP)	09/21/2009	24384	\$28,500.00	Insufficient Documentation Claim

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	NAME	CASE NUMBER	FILED DATE	CLAIM#	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
134	PIKE, SUSAN MARY 23412 MOBILE ST. WEST HILLS, CA 91307		08/24/2009	9135	\$5,000.00	Insufficient Documentation Claim
135	PLC GROUP LIMITED C/O EDRIC TSIM BARCLAYS BANK, 44F CITIBANK TOWER 3 GARDEN ROAD, CENTRAL , 29032074 HONG KONG	08-13555 (JMP)	09/19/2009	19311	\$100,000.00	Insufficient Documentation Claim
136	PRITCHETT, BARBARA 297 COURTS DRIVE MARIETTA, GA 30062	08-13555 (JMP)	08/03/2009	7170	\$4,164.00	Insufficient Documentation Claim
137	RAPP, LESTER M 642 NORTH 8TH STREET BATON ROUGE, LA 70802		09/18/2009	18185	\$30,000.00	Insufficient Documentation Claim
138	REHORST, JOYCE 2123 FOX CREEK ROAD BERWYN, PA 19312	08-13555 (JMP)	09/22/2009	31085	\$15,000.00	Insufficient Documentation Claim
139	REITER, PAUL 145 DEER VALLEY DR SEWICKLEY, PA 15143		08/05/2009	7410	\$15,000.00	Insufficient Documentation Claim
140	REMY, JANE M CGM IRA ROLLOVER 6616 MAIN STREET NEW PORT RICHEY, FL 34653-3904		09/21/2009	25601	\$3,172.00	Insufficient Documentation Claim
141	RODAKIS, JAMES A. 748 MERRILL RD SAN JUAN BAUTISTA, CA 95045-9622	08-13555 (JMP)	08/06/2009	7511	\$4,901.39	Insufficient Documentation Claim

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
142	ROY, JACQUELINE & DUMONT, CHARLES 5986 FORYTH CRES RICHMOND, BC V7C 2C3 CANADA	08-13555 (JMP)	08/19/2009	8754	\$15,000.00	Insufficient Documentation Claim
143	SALAZAR, RENE VALLE SERRANO, LETICIA TORRES RAFAEL CAMPOY 901 COL. PITIC; HERMOSILLO SONORA, MEXICO		09/21/2009	24118	\$23,011.41	Insufficient Documentation Claim
144	SAMEK, EDWARD L. 509 STREET, DAVIDS AVENUE ST. DAVIDS, PA 19087	08-13555 (JMP)	09/19/2009	19571	\$50,000.00	Insufficient Documentation Claim
145	SCHAJMAN, JUAN CARLOS RECONQUISTA 517 PISO 7 11.000 MONTEVIDEO, URUGUAY	08-13555 (JMP)	09/21/2009	25013	\$120,000.00	Insufficient Documentation Claim
146	SCHMIDT, JOSEPH W & BEATRICE 810 W. 12TH STREET RENO, NV 89503		08/25/2009	9395	\$24,549.82	Insufficient Documentation Claim
147	SCHMIDT, JOSEPH W & BEATRICE 810 W. 12TH STREET RENO, NV 89503		08/25/2009	9396	\$25,244.03	Insufficient Documentation Claim
148	SCHNEIDER, MARVIN 2200 NORTH CENTRAL RD. APT 3R FORT LEE, NJ 07024		08/20/2009	8774	\$6,222.00	Insufficient Documentation Claim
149	SCHNURR, BETTY JEAN 19 LINDEN ROAD ALBANY, NY 12208		08/19/2009	8736	\$10,703.14	Insufficient Documentation Claim

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
150	SCHRAM, CAROL 71 CLUBHOUSE DRIVE HINGHAM, MA 02043	08-13555 (JMP)	09/21/2009	24737	\$175,000.00	Insufficient Documentation Claim
151	SCHWARTZ, BERNARD 24500 N. ELM LAKE FOREST, IL 60045-3456	08-13555 (JMP)	08/10/2009	7768	\$50,000.00	Insufficient Documentation Claim
152	<i>'</i>	08-13555 (JMP)	08/10/2009	7778	\$9,996.89	Insufficient Documentation Claim
153	SCYPHERS, HARRY C. & SCYPHERS, CLEO - JOINT REV. TRUST VA 8598 CLEO D & HARRY C. SCYPHERS TR WALKERSVILLE, MD 21793-8181	08-13555 (JMP)	08/10/2009	7793	\$2,073.99	Insufficient Documentation Claim
154	SEYFFARTH, DONALD C. 1145 HENRY RD BILLINGS, MT 59102		08/03/2009	7159	\$7,206.78	Insufficient Documentation Claim
155	SHIRLEY MAHLSTROM REV TR U/A C/O BRAD ROTHENBERG 6514 PLANTATION PINES BLVD. FORT MYERS, FL 33966	08-13555 (JMP)	08/20/2009	8802	\$35,000.00	Insufficient Documentation Claim
156	SHUJI, KAMITANO A3 12/F CHARMAIN HEIGHTS NO. 9 EASTBOURNE ROAD KOWLONG, HONG KONG	08-13555 (JMP)	09/21/2009	25751	\$100,000.00	Insufficient Documentation Claim
157	SINKO, VIRGINIA 40 DONALD A. SINKO 26028 DEFOE DRIVE NORTH OLMSTEAD, OH 44070		09/21/2009	24458	\$10,000.00	Insufficient Documentation Claim

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
450						
158	SMITH, MILDRED E	08-13555 (IMP)	08/17/2009	8481	\$4,970.00	Insufficient Documentation Claim
	372 CATAMARAN COURT	(JMP)				
	NORTH PORT, FL 34287					
159	SMITH, RALPH E.	08-13555	08/18/2009	8643	\$4,970.00	Insufficient Documentation Claim
	372 CATAMARAN COURT	(JMP)				
	NORTH PORT, FL 34287					
160	SMITH, WILLIAM H.		08/24/2009	9187	\$3,932.95	Insufficient Documentation Claim
	9595 RED BIRD LANE					
	ALPHARETTA, GA 30022					
161	SMITHLAND CORP		08/03/2009	7288	\$25,433.71	Insufficient Documentation Claim
	200 N JOHNSON					
	CHARLES CITY, IA 50616					
162	SNYDER, BECKY C	08-13555	09/18/2009	18955	\$4,506.00	Insufficient Documentation Claim
	PO BOX 987	(JMP)				
	LAYTON, UT 84041					
163	SNYDER, ROBERT L	08-13555	09/18/2009	18954	\$4,506.00	Insufficient Documentation Claim
	PO BOX 987	(JMP)				
	LAYTON, UT 84041					
164	SOUTHWARD, DONALD C.	08-13902	08/10/2009	7894	\$9,656.00	Insufficient Documentation Claim
	11905 210TH ST.	(JMP)				
	MILACA, MN 56353-4555					
165	SPAGNOLA, ROBERT A.		08/31/2009	9960	\$5,000.00	Insufficient Documentation Claim
	5016 BIMINI DR.					
	BRADENTON, FL 34210					
166	SPURLIN, DOYLE L. & JANET L.		08/31/2009	9952	\$14,216.60	Insufficient Documentation Claim
	300 AGUILA DR.					
	LAKESIDE, TX 76108-9407					
167	STASHOWER, SUSAN	08-13555	09/18/2009	33326	\$13,217.55	Insufficient Documentation Claim
	300 WEST 72 STREET # 6F	(JMP)			•	
	NEW YORK, NY 10023					

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	NAME	CASE NUMBER	FILED DATE	CLAIM#	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
168	STATECENCO ATTN: TRUST DEPARTMENT 601 MAIN STREET KEOKUK, IA 52632	HOMBER	09/21/2009	25014	\$24,732.40	Insufficient Documentation Claim
169	STERNBERG, ALFREDO RICARDO PARRAL 34- 7 BUENOS AIRES, 1405 ARGENTINA	08-13555 (JMP)	09/21/2009	19849	\$13,350.00	Insufficient Documentation Claim
170	STIRLING, MARTHA TTEE OF THE STIRLING LIVING TRUST DTD 6/1/89 1200 MILLS AVE BURLINGAME, CA 94010-3327		08/12/2009	8069	\$13,280.00	Insufficient Documentation Claim
171	STOPEK, SETH - ROLLOVER IRA 1581 BRICKELL AVENUE # 1504 MIAMI, FL 33129	08-13555 (JMP)	08/31/2009	9921	\$29,978.19	Insufficient Documentation Claim
172	SUN DIANA XIAOXIN AI C/O EDRIC TSIM BARCLAYS BANK 44F CITIBANK TOWER CENTRAL 29032074, HONG KONG	08-13555 (JMP)	09/19/2009	19594	\$200,000.00	Insufficient Documentation Claim
173	SUNRISE PARTNERS LIMITED PARTNERSHIP C/O PAR FOUR INVESTMENT MANAGEMENT LLC ATTN: MICHAEL BAILEY 50 TICE BOULEVARD WOODCLIFF LAKE, NJ 07677	08-13900 (JMP)	09/22/2009	27711	\$375,000.00	Insufficient Documentation Claim

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	NAME	CASE NUMBER	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
174	SWEDBERG, MARJORIE IRA FCC AS CUSTODIAN 1750 150TH ST RUDD, IA 50471-8050		08/10/2009	7774	\$15,351.75	Insufficient Documentation Claim
175	THARP, IRENE M. 810 VISTA VIEW DRIVE MILRLE, AL 36608		08/07/2009	7710	\$7,500.00	Insufficient Documentation Claim
176	THE KORBAS LIVING TRUST KENDALL KORBAS + JOAN KORBAS TRUSTEES 1428 GLEN ROAD GREEN BAY, WI 54313-5612		08/03/2009	7294	\$5,000.00	Insufficient Documentation Claim
177	TONG KAI HONG ANTHONY C/O EDRIC TSIM BARCLAYS BANK, 44F CITIBANK TOWER 3 GARDEN ROAD, CENTRAL , 29032074 HONG KONG	08-13555 (JMP)	09/19/2009	19312	\$100,000.00	Insufficient Documentation Claim
178	TRIAD GUARANTY INSURANCE CORP. ATTN: BOB OGBURN 101 SOUTH STRATFORD RD. WINSTON-SALEM, NC 27104		09/22/2009	32701	\$460,000.00	Insufficient Documentation Claim
179	TSAI, PING PING 3592 BLUE HERON LANE ROCHESTER HILLS, MI 48309		09/18/2009	18306	\$20,000.00	Insufficient Documentation Claim
180	TSENG, HUANG-CHUN 36 WELLINGTON ROAD MEDFORD, MA 02155		09/21/2009	24884	\$765.00	Insufficient Documentation Claim
181	TSENG, HUANG-CHUN 36 WELLINGTON ROAD MEDFORD, MA 02155		09/21/2009	24885	\$951.99	Insufficient Documentation Claim

Pg 35 of 38 IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

	NAME	CASE	FILED	CI AIM #	TOTAL CLAIM	DEACON FOR BROBOCED DICALLOWANCE
182	NAME TSENG, HUANG-CHUN 36 WELLINGTON ROAD MEDEORD, MA 20155	NUMBER	DATE 09/21/2009	24886	DOLLARS \$748.80	REASON FOR PROPOSED DISALLOWANCE Insufficient Documentation Claim
183	MEDFORD, MA 02155 UBS C/F JOAN R. IVERSON IRA 22950 E. LONG DRIVE AURORA, CO 80016		08/04/2009	7342	\$24,340.61	Insufficient Documentation Claim
184	USELMAN, JAMES 1419 CHISLETT STREET PITTSBURGH, PA 15206		08/03/2009	7165	Undetermined	Insufficient Documentation Claim
185	WAGGONER, HAZEL F 3087 N. BUTTERFIELD ROAD ORANGE, CA 92865-1602	08-13555 (JMP)	08/13/2009	8194	\$15,000.00	Insufficient Documentation Claim
186	WAGGONER, HAZEL F 3087 N. BUTTERFIELD ROAD ORANGE, CA 92865-1602	08-13555 (JMP)	08/13/2009	8195	\$8,450.00	Insufficient Documentation Claim
187	WAIBEL, FREDERICK R. 16 MARINO DRIVE CLARKSBORO, NJ 08020		08/10/2009	7872	\$14,988.00	Insufficient Documentation Claim
188	WEHAR, FRANK JR. 1231 COBBLEWOOD DR BETHEL PARK, PA 15102-2468	08-13555 (JMP)	08/06/2009	7553	\$20,000.00	Insufficient Documentation Claim
189	WELCH, SAM 755 EPPS BRIDGE PKWY APT 305 ATHENS, GA 30606		08/24/2009	9039	Undetermined	Insufficient Documentation Claim
190	WHOLEGATE INVESTMENTS LIMITED 2401 S. OCEAN DR. #2004 HOLLYWOOD, FL 33019		08/17/2009	8500	\$100,000.00	Insufficient Documentation Claim
191	WILSON, ANNE M. 11618 STONE BRIDGE DR. HOUSTON, TX 77064		08/28/2009	9620	\$3,087.00	Insufficient Documentation Claim

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OMNIBUS OBJECTION 31: EXHIBIT A - INSUFFICIENT DOCUMENTATION CLAIMS

	NAME	CASE NUMBER	FILED DATE	CLAIM#	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
192	WINTER, JULIA 92 TAIL OF THE FOX DRIVE BERLIN, MD 21811		08/18/2009	8649	\$4,975.43	Insufficient Documentation Claim
193	WOOD, DIXIE 102 KAY STREET NEWPORT, RI 02840		08/17/2009	8499	\$7,500.00	Insufficient Documentation Claim
194	YAWN, CLAYBERN L. 4200 LAS PALMAS CIR. #6110 BROWNSVILLE, TX 78521		08/03/2009	7143	\$25,000.00	Insufficient Documentation Claim
195	YU-KUANG, LILY AND HUANG, SHENA 13214 MOORPARK ST., #202 SHERMAN OAKS, CA 91423		09/21/2009	24671	\$448,000.00	Insufficient Documentation Claim
196	ZALOOM, CHARLES B. LIVING TRUST CHARLES B. ZALOOM CHARLES B. ZALOOM TTEE UA DTD 06/01/94 359 RENOIR DRIVE OSPREY, FL 34229-9616		08/17/2009	8492	\$5,005.25	Insufficient Documentation Claim
				TOTAL	\$234,671,059.86	

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11 Case No.

LEHMAN BROTHERS HOLDINGS INC., et al., : 08-13555 (JMP)

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Debtors. : (Jointly Administered)

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ORDER GRANTING DEBTORS' THIRTY-FIRST OMNIBUS OBJECTION TO CLAIMS (INSUFFICIENT DOCUMENTATION CLAIMS)

Upon the thirty-first omnibus objection to claims, dated July 19, 2010 (the "Thirty-First Omnibus Objection to Claims"), of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664] (the "Procedures Order"), disallowing and expunging the Insufficient Documentation Claims on the grounds that such claims failed to comply with the Bar Date Order's specific direction that claims include supporting documentation or an explanation as to why such documentation is unavailable, and, therefore, do not constitute valid *prima facie* claims, all as more fully described in the Thirty-First Omnibus Objection to Claims; and due and proper notice of the Thirty-First Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Thirty-First Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest

Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' Thirty-First Omnibus Objection to Claims.

and that the legal and factual bases set forth in the Thirty-First Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the Thirty-First Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto (collectively, the "Insufficient Documentation Claims") are disallowed and expunged with prejudice; and it is further

ORDERED that this Order supersedes all previous orders regarding the Insufficient Documentation Claims listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any claim listed on Exhibit A annexed to the Thirty-First Omnibus Objection to Claims that is not listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated:	, 2010	
	New York, New York	
		UNITED STATES BANKRUPTCY JUDGE